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CENTRAL INTELLIGENCE AGENCY

REPORT

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China

(Economic)

Shanghai

DATE OF

SUBJECT

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SOURCE

See below.

Title: Planned Cost Accounting

Author: Ch'en Ch'i-hsiang (陈其科)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, July 1952 (First

Edition)

Sponsor or

Issuing Authority: None indicated

No Pages: 294

Language: Chinese

Area of Coverage: China

Subjects Covered: Cost accounting and its relation to industrial planning.

Forms, charts, and tables.

Scholarship Evaluation: Introductory cost accounting textbook for college

students.

Review: Consists of 18 chapters dealin with the auditing system and cost accounting; analysis of costs; classification of cost items such as labor, wages, raw materials, management expenses, departmental expenses, etc.; and planning to introduce the cost accounting system.

Explains how costs are calculated and the operation of wage system and inventory controls.

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